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SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 3rd to 7th and 19th meetings, on 6, 11, 13, 17 and 20 October and on 15 November 1994. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.3 to 7 and 19).

3. For its consideration of the item, the Committee had before it the report of the Committee on Contributions. 1/

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.4/Rev.1

4. At the 19th meeting, on 15 November 1994, the representative of Barbados, on behalf of the Chairman, introduced a draft resolution entitled "Scale of

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1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 11 (A/49/11).

assessments for the apportionment of the expenses of the United Nations" (A/C.5/49/L.4/Rev.1), which was adopted by the Committee without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling paragraph 2 of its resolution 48/223 C of 23 December 1993, in which it reaffirmed the principle of capacity to pay as the fundamental criterion for determining the scale of assessments, and agreed, in principle, to establish an ad hoc body to study the implementation of that principle in determining the scale of assessments and to consider its mandates and modalities at a later stage in the forty-eighth session,

Bearing in mind the ad hoc intergovernmental working group of experts in the legal and financial fields established in accordance with section III of its resolution 48/218 A of 23 December 1993,

Taking note of the views expressed by Member States during its forty-eighth and forty-ninth sessions,

1. Decides to establish an ad hoc intergovernmental working group of twenty-five experts in economics, finance, statistics and related fields;

2. Invites the President of the General Assembly to appoint the experts in consultation with Member States, with due regard for equitable geographical representation, and to establish the working group as soon as possible;

3. Decides that the working group is to study and examine all aspects of the implementation of the principle of capacity to pay as the fundamental criterion in determining the scale of assessments for contributions to the regular budget and to submit a report thereon to the General Assembly no later than 15 May 1995, in order to permit the Committee on Contributions to take it into consideration in its review requested in paragraph 1 of General Assembly resolution 48/223 C;

4. Requests the Secretary-General to seek the views of Member States and, as appropriate, the cooperation of existing relevant intergovernmental institutions, such as the World Bank and the International Monetary Fund, and to provide the working group with all necessary documents and services;

5. Decides that the activities of the working group shall be funded within existing financial resources, but would welcome voluntary contributions from Member States towards the funding of the activities of the working group, including the possible defraying of the costs of participation of their own experts appointed to it.